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## Executive Council of Iowa

CAPITOL BUILDING  
DES MOINES, IOWA 50319  
PHONE: 515 281-5368  
FAX: 515 281-7562

February 5, 2024

Ms. Alana Stamas  
Chief Legal Officer  
Iowa Department of Revenue  
Hoover Bldg.  
L O C A L

RE: Litigation Expense Fund

Dear Ms. Stamas:

The Executive Council, in a meeting held on this date, approved your request to transfer \$130,000 to cover potential expenses for the third quarter of the 2024 fiscal year.

EXECUTIVE COUNCIL OF IOWA

*Victoria Newton*

Victoria Newton  
Executive Secretary



January 31, 2024

Executive Council of Iowa  
State Capitol  
LOCAL  
ExecutiveCouncil@tos.iowa.gov

RE: Executive Council Approval for Litigation Expense Fund

Dear Executive Council:

As required by Iowa Code section 441.73, the Executive Council is to receive a report from the Department of Revenue regarding expenditures from the litigation expense fund for the second quarter of FYE June 30, 2024. This report details the amount expended in the second quarter of the 2024 fiscal year and seeks approval to expend amounts for the third quarter of the 2024 fiscal year.

The amount expended from the approved expenses through the second quarter of the 2024 fiscal year is as follows:

October 1 through December 31	\$75,943.91
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The litigation expense fund had a balance of \$535,773.81 after the expenditures for the first quarter of FYE 2024. After the expenditures for the second quarter, the litigation expense fund balance is \$459,829.90.

The funds expended for the second quarter involved various matters of the Department of Revenue concerning central assessment valuation issues, including work related to six appeals that require coordination with outside counsel and the Attorney General's Office, preparation and review of discovery requests and responses, preparation and review of expert reports and rebuttal reports, and related case preparation work.

The Department expects to incur costs in the third quarter of the 2024 fiscal year related to these appeals, including work with outside counsel, expert witnesses, the Attorney General's Office, conducting discovery, hearing preparation, and other litigation expenses. There also may be the need to review and consider other central assessment valuation issues as those issues arise. Expenses necessary to cover these matters are not expected to exceed \$130,000.00 for the third quarter of the 2024 fiscal year.

Executive Council of Iowa  
January 31, 2024  
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Based on the above, the Department of Revenue requests authority from the Executive Council to expend \$130,000.00 to cover potential expenses for the third quarter of the 2024 fiscal year.

Sincerely,

A handwritten signature in black ink, appearing to read "Alana Stamas", written in a cursive style.

Alana Stamas  
Chief Legal Officer  
Legal Services and Appeals

cc: Leif Olson, Chief Deputy Attorney General